



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: BEAR CREEK WATER UTILITY

Principal Office: 109 PROSPECT STREET  
BEAR CREEK, WI 54922

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I BARB HAVNEN of  
(Person responsible for accounts)

BEAR CREEK WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/2006
(Signature of person responsible for accounts)	(Date)

UTILITY CLERK  
\_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** BEAR CREEK WATER UTLITY

**Utility Address:** 109 PROSPECT STREET  
BEAR CREEK, WI 54922

**When was utility organized?** 1/1/1989

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** BARB HAVNEN

**Title:** UTILITY CLERK

**Office Address:**

109 PROSPECT STREET  
BEAR CREEK, WI 54922

**Telephone:** (715) 752 - 4356

**Fax Number:** (715) 752 - 4666

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

**Name:** MICHAEL KONECNY

**Title:** SHAREHOLDER

**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-9933

**Telephone:** (920) 436 - 7800 EXT 4112

**Fax Number:** (920) 436 - 7808

**E-mail Address:** konecnym@schencksolutions.com

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**President, chairman, or head of utility commission/board or committee:**

**Name:** DANIEL OLMSTED

**Title:** VILLAGE PRESIDENT

**Office Address:**

109 PROSPECT ST  
BEAR CREEK, WI 54922

**Telephone:** (715) 752 - 4065

**Fax Number:** (715) 752 - 4666

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MICHAEL KONECNY**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-9933

**Telephone:** (920) 436 - 7800 EXT 4112**Fax Number:** (920) 436 - 7808**E-mail Address:** konecnym@schencksolutions.com**Date of most recent audit report:** 3/28/2006**Period covered by most recent audit:** JANUARY 1, 2005 TO DECEMBER 31, 2005

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**Names and titles of utility management including manager or superintendent:**

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**Name:** BARB HAVNEN**Title:** UTILITY CLERK**Office Address:**

109 PROSPECT STREET

BEAR CREEK, WI 54922

**Telephone:** (715) 752 - 4356**Fax Number:** (715) 752 - 1302**E-mail Address:**

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**Name of utility commission/committee:** BEAR CREEK UTILITY COMMISSION

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**Names of members of utility commission/committee:**

BARB CHRISTENSEN, COMMISSIONER

ED KLEGIN, COMMISSIONER

BETTY MILLER, COMMISSIONER

PATRICK NORDER, COMMISSIONER

DAN OLMSTED, PRESIDENT

AMY RIGGLES, COMMISSIONER

KATIE SPENCE, COMMISSIONER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** MIDWEST CONTRACT OPERATIONS

P.O. BOX 418

MENASHA, WI 54952

**Contact Person:** CURT WEIBEL

**Title:** FACILITY MANAGER

**Telephone:** (920) 751 - 4299

**Fax Number:** (920) 751 - 4284

**E-mail Address:** curt@nmscwwtp.com

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**Contract/Agreement beginning-ending dates:**    6/1/2004                      5/31/2005

**Provide a brief description of the nature of Contract Operations being provided:**

Management services for the Water Utility.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	132,831	125,172	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	29,603	37,110	<b>2</b>
Depreciation Expense (403)	10,060	10,059	<b>3</b>
Amortization Expense (404)	0	8,194	<b>4</b>
Taxes (408)	39,966	40,010	<b>5</b>
<b>Total Operating Expenses</b>	<b>79,629</b>	<b>95,373</b>	
<b>Net Operating Income</b>	<b>53,202</b>	<b>29,799</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>53,202</b>	<b>29,799</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	2,747	1,529	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>2,747</b>	<b>1,529</b>	
<b>Total Income</b>	<b>55,949</b>	<b>31,328</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(14,237)	(14,237)	<b>11</b>
Other Income Deductions (426)	32,692	21,759	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>18,455</b>	<b>7,522</b>	
<b>Income Before Interest Charges</b>	<b>37,494</b>	<b>23,806</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	27,615	23,544	<b>13</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>27,615</b>	<b>23,544</b>	
<b>Net Income</b>	<b>9,879</b>	<b>262</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	746,134	745,872	<b>19</b>
Balance Transferred from Income (433)	9,879	262	<b>20</b>
Miscellaneous Credits to Surplus (434)	6,196	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>762,209</b>	<b>746,134</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	132,831		132,831	1
<b>Total (Acct. 400):</b>	<b>132,831</b>	<b>0</b>	<b>132,831</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	29,603		29,603	2
<b>Total (Acct. 401):</b>	<b>29,603</b>	<b>0</b>	<b>29,603</b>	
<b>Depreciation Expense (403):</b>				
Derived	10,060		10,060	3
<b>Total (Acct. 403):</b>	<b>10,060</b>	<b>0</b>	<b>10,060</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	39,966		39,966	5
<b>Total (Acct. 408):</b>	<b>39,966</b>	<b>0</b>	<b>39,966</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>53,202</b>	<b>0</b>	<b>53,202</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST EARNED ON CASH AND INVESTMENTS	2,747	0	2,747	10
<b>Total (Acct. 419):</b>	<b>2,747</b>	<b>0</b>	<b>2,747</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>2,747</b>	<b>0</b>	<b>2,747</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(14,237)		(14,237) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(14,237)</b>	<b>0</b>	<b>(14,237)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		21,760	21,760 15
TRANSFER TO SEWER	10,932	0	10,932 16
<b>Total (Acct. 426):</b>	<b>10,932</b>	<b>21,760</b>	<b>32,692</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,305)</b>	<b>21,760</b>	<b>18,455</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	27,615		27,615 17
<b>Total (Acct. 427):</b>	<b>27,615</b>	<b>0</b>	<b>27,615</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 18
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>27,615</b>	<b>0</b>	<b>27,615</b>
<b>NET INCOME:</b>	<b>31,639</b>	<b>(21,760)</b>	<b>9,879</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(44,043)	790,177	746,134 23
<b>Total (Acct. 216):</b>	<b>(44,043)</b>	<b>790,177</b>	<b>746,134</b>
Balance Transferred from Income (433):			
Derived	31,639	(21,760)	9,879 24
<b>Total (Acct. 433):</b>	<b>31,639</b>	<b>(21,760)</b>	<b>9,879</b>
Miscellaneous Credits to Surplus (434):			
CORRECTION OF PRIOR YEAR LIABILITIES	6,196	0	6,196 25
<b>Total (Acct. 434):</b>	<b>6,196</b>	<b>0</b>	<b>6,196</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(6,208)</b>	<b>768,417</b>	<b>762,209</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	132,831	0	0	0	<b>132,831</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>132,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132,831</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,627,327	1,628,163	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	507,283	476,161	<b>2</b>
<b>Net Utility Plant</b>	<b>1,120,044</b>	<b>1,152,002</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	123,909	110,621	<b>7</b>
<b>Total Other Property and Investments</b>	<b>123,909</b>	<b>110,621</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	91,524	118,089	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	10,940	10,634	<b>11</b>
Other Accounts Receivable (143)	83,543	78,078	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	5,634	6,795	<b>14</b>
Materials and Supplies (150)	205	205	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>191,846</b>	<b>213,801</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	14,372	8,898	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>14,372</b>	<b>8,898</b>	
<b>Total Assets and Other Debits</b>	<b>1,450,171</b>	<b>1,485,322</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	44,525	44,525	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	762,209	746,134	<b>23</b>
<b>Total Proprietary Capital</b>	<b>806,734</b>	<b>790,659</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	385,250	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	350,000	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>350,000</b>	<b>385,250</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	3,678	327	<b>28</b>
Payables to Municipality (233)	31,225	21,023	<b>29</b>
Customer Deposits (235)		6,000	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	2,266	11,558	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>37,169</b>	<b>38,908</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	256,268	270,505	<b>36</b>
<b>Total Deferred Credits</b>	<b>256,268</b>	<b>270,505</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>1,450,171</b>	<b>1,485,322</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,628,163	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	508,612	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,118,715	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>1,627,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	156,984	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	350,299	0	0	0	12
<b>Total Accumulated Provision</b>	<b>507,283</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,120,044</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	147,622				<b>147,622</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	10,060				<b>10,060</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	138				<b>138</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>10,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,198</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	836				<b>836</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>836</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>836</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>156,984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,984</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	1.97%					<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	328,539				<b>328,539</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	21,760				<b>21,760</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>21,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,760</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>350,299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,299</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	1.97%					<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	205	205	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>205</b>	<b>205</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
DEBT ISSUE COSTS FMHA LOANS	0	428	14,372	1
<b>Total</b>			<b>14,372</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	44,525	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>44,525</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
BONDS PAYABLE FMHA	07/19/1989	07/01/2029	6.00%	0	<b>1</b>
FMHA BONDS PAYABLE	02/22/1990	07/01/2029	6.00%	0	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>0</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
GENERAL OBLIGATION NOTES	05/01/2005	05/01/2013	4.30%	350,000	1
<b>Total for Account 224</b>				<b>350,000</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	39,966	2
Charged electric department expense		3
Charged sewer department expense	116	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>40,082</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	559	7
PSC Remainder Assessment	111	8
<b>Other (explain):</b>		
Property Tax Equivalent	39,412	9
<b>Total payments and other debits</b>	<b>40,082</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
BONDS PAYABLE FMHA	10,381	16,754	27,135	0	1
FMHA BONDS PAYABLE	1,177	1,729	2,906	0	2
<b>Subtotal</b>	<b>11,558</b>	<b>18,483</b>	<b>30,041</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
GENERAL OBLIGATION NOTES	0	9,132	6,866	2,266	4
<b>Subtotal</b>	<b>0</b>	<b>9,132</b>	<b>6,866</b>	<b>2,266</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,558</b>	<b>27,615</b>	<b>36,907</b>	<b>2,266</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SPECIAL FUNDS	123,909	3
<b>Total (Acct. 125):</b>	<b>123,909</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	10,940	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>10,940</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
DUE FROM SEWER UTILITY	83,543	11
<b>Total (Acct. 143):</b>	<b>83,543</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY BILLS TRANSFERRED TO TAX ROLL	5,634	12
<b>Total (Acct. 145):</b>	<b>5,634</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
ACCRUED WAGES AND INSURANCE	6,941	16
SEWER COLLECTIONS DUE TO SEWER	24,284	17
<b>Total (Acct. 233):</b>	<b>31,225</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	256,268	18
NONE		19
<b>Total (Acct. 253):</b>	<b>256,268</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	509,030	0	0	0	<b>509,030</b>	<b>1</b>
Materials and Supplies	205	0	0	0	<b>205</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	152,303	0	0	0	<b>152,303</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	263,386	0	0	0	<b>263,386</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>93,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,546</b>	
Net Operating Income	53,202	0	0	0	<b>53,202</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>56.87%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>56.87%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	0.3	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	270,505	0	0	0	<b>270,505</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	14,237	0	0	0	<b>14,237</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>256,268</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>256,268</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-17)

**Bonds (221):** If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

All interest accrued in 2005 was paid in 2005. Both bonds were retired in 2005.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done .

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	119,879	120,572	<b>1</b>
<b>Total Sales of Water</b>	<b>119,879</b>	<b>120,572</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	721	1,161	<b>2</b>
Other Water Revenues (474)	12,231	3,439	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>12,952</b>	<b>4,600</b>	
<b>Total Operating Revenues</b>	<b>132,831</b>	<b>125,172</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	12,816	15,510	<b>4</b>
General Operating Expenses (680-690)	16,787	21,600	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>29,603</b>	<b>37,110</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	10,060	10,059	<b>6</b>
Amortization Expense (404)	0	8,194	<b>7</b>
Taxes (408)	39,966	40,010	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>50,026</b>	<b>58,263</b>	
<b>Total Operating Expenses</b>	<b>79,629</b>	<b>95,373</b>	
<b>NET OPERATING INCOME</b>	<b>53,202</b>	<b>29,799</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	135	5,778	53,045	4
Commercial	18	2,189	14,187	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>153</b>	<b>7,967</b>	<b>67,232</b>	
Private Fire Protection Service (462)	1		188	7
Public Fire Protection Service (463)	1		49,412	8
Other Sales to Public Authorities (464)	5	384	3,047	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>160</b>	<b>8,351</b>	<b>119,879</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	49,412	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>49,412</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	721	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>721</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	341	7
<b>Other (specify):</b>		
SPECIAL ASSESSMENT CHARGES	512	8
TOWER RENTAL FOR CELLULAR ANTENNA	10,932	9
MISCELLANEOUS REVENUES	446	10
<b>Total Other Water Revenues (474)</b>	<b>12,231</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	4,388	7,621	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	4,157	3,641	<b>3</b>
Chemicals (630)	793	421	<b>4</b>
Supplies and Expenses (640)	1,660	1,499	<b>5</b>
Repairs of Water Plant (650)	1,818	2,328	<b>6</b>
Transportation Expenses (660)		0	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>12,816</b>	<b>15,510</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	3,600	2,264	<b>8</b>
Office Supplies and Expenses (681)	1,138	2,023	<b>9</b>
Outside Services Employed (682)	9,141	12,630	<b>10</b>
Insurance Expense (684)	2,908	4,683	<b>11</b>
Employees Pensions and Benefits (686)		0	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)		0	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>16,787</b>	<b>21,600</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>29,603</b>	<b>37,110</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		39,412	39,419	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		116	116	<b>2</b>
<b>Net property tax equivalent</b>		<b>39,296</b>	<b>39,303</b>	
Social Security		559	570	<b>3</b>
PSC Remainder Assessment		111	137	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>39,966</b>	<b>40,010</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.254060				3
County tax rate	mills		6.355620				4
Local tax rate	mills		5.883720				5
School tax rate	mills		15.085000				6
Voc. school tax rate	mills		2.302080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.880480</b>				10
Less: state credit	mills		1.937600				11
<b>Net tax rate</b>	mills		<b>27.942880</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.883720</b>				14
<b>Combined School Tax Rate</b>	mills		<b>17.387080</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.270800</b>				17
<b>Total Tax Rate</b>	mills		<b>29.880480</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.778796</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.942880</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.761805</b>				21
Utility Plant, Jan. 1	\$	1,628,163	1,628,163				22
Materials & Supplies	\$	205	205				23
<b>Subtotal</b>	\$	<b>1,628,368</b>	<b>1,628,368</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,628,368</b>	<b>1,628,368</b>				26
Assessment Ratio	dec.		0.797370				27
<b>Assessed Value</b>	\$	<b>1,298,412</b>	<b>1,298,412</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.761805</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>28,256</b>	<b>28,256</b>				30
Tax Equivalent per 1994 PSC Report	\$	39,412					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>39,412</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	5,950		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>5,950</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,795		4
Structures and Improvements (311)	523		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	37,366		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>40,684</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,732		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	2,502		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	52,674		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>78,908</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	3,140		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,305		23
<b>Total Water Treatment Plant</b>	<b>12,445</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			5,950	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	5,950	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,795	4
Structures and Improvements (311)			523	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			37,366	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	40,684	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			23,732	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			2,502	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			52,674	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	78,908	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			3,140	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,305	23
<b>Total Water Treatment Plant</b>	0	0	12,445	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	83,265		26
Transmission and Distribution Mains (343)	206,880		27
Fire Mains (344)	0		28
Services (345)	40,719		29
Meters (346)	13,972		30
Hydrants (348)	20,275		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>365,111</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	5,934		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	416		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>6,350</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>509,448</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>509,448</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			83,265 26
Transmission and Distribution Mains (343)			206,880 27
Fire Mains (344)			0 28
Services (345)	836		39,883 29
Meters (346)			13,972 30
Hydrants (348)			20,275 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>836</b>	<b>0</b>	<b>364,275</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			5,934 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			416 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>6,350</b>
<b>Total utility plant in service directly assignable</b>	<b>836</b>	<b>0</b>	<b>508,612</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>836</b>	<b>0</b>	<b>508,612</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	1,228		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	87,707		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>88,935</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	55,704		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	3,402		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	123,640		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>182,746</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,841		23
<b>Total Water Treatment Plant</b>	<b>21,841</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			1,228	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			87,707	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	<u>88,935</u>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			55,704	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			3,402	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			123,640	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	<u>182,746</u>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,841	23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	<u>21,841</u>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	195,445		26
Transmission and Distribution Mains (343)	485,603		27
Fire Mains (344)	0		28
Services (345)	95,576		29
Meters (346)	0		30
Hydrants (348)	47,592		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>824,216</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	977		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>977</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,118,715</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,118,715</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			195,445 26
Transmission and Distribution Mains (343)			485,603 27
Fire Mains (344)			0 28
Services (345)			95,576 29
Meters (346)			0 30
Hydrants (348)			47,592 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>824,216</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			977 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>977</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,118,715</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,118,715</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			570	570	1
February			522	522	2
March			613	613	3
April			610	610	4
May			777	777	5
June			834	834	6
July			847	847	7
August			891	891	8
September			753	753	9
October			473	473	10
November			675	675	11
December			907	907	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>8,472</b>	<b>8,472</b>	
Less: Water sold				8,351	13
Volume pumped but not sold				121	14
Volume sold as a percent of volume pumped				99%	15
Volume used for water production, water quality and system maintenance				38	16
Volume related to equipment/system malfunction				83	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				121	19
Volume pumped but unaccounted for				0	20
Percent of water lost				0%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				56,800	24
Date of maximum: 7/16/2005					25
Cause of maximum:					26
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 5/19/2005					28
Total KWH used for pumping for the year				49,880	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
VILLAGE FIRE STATION	1	120	10	172,800	No	<b>1</b>
NW EDGE OF VILLAGE	2	198	8	172,800	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	2A	2B	<b>1</b>
Location	WELL 1	WELL 2	WELL 2	<b>2</b>
Purpose	P	B	P	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	LAYNE NW	JACUFFI	KACIFFL	<b>5</b>
Year Installed	1988	1990	1990	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	300	200	200	<b>8</b>
Pump Motor or Standby Engine Mfr	US	US	US	<b>9</b>
Year Installed	1988	1990	1990	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	25	20	20	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	2C			<b>14</b>
Location	WELL2			<b>15</b>
Purpose	S			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	AMERICAN			<b>18</b>
Year Installed	1992			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	200			<b>21</b>
Pump Motor or Standby Engine Mfr	US			<b>22</b>
Year Installed	1992			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	15			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1989		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	157		10
Total capacity in gallons (actual)	75,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	OTHER		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.4320		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	19,663	0	0	0	19,663	1
P	D	8.000	6,140	0	0	0	6,140	2
Total Within Municipality			25,803	0	0	0	25,803	
Total Utility			25,803	0	0	0	25,803	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	155	0	1	0	154	7	1
M	1.000	4	0	0	0	4	1	2
M	1.500	1	0	0	0	1		3
M	2.000	3	0	0	0	3		4
<b>Total Utility</b>		<b>163</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>162</b>	<b>8</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	200	0	0	0	200	0	1
1.000	1	0	0	0	1	0	2
1.500	2	0	0	0	2	0	3
2.000	2	0	0	0	2	0	4
<b>Total:</b>	<b>205</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>205</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	140	13	0	4	0	43	200	1
1.000	0	1	0	0	0	0	1	2
1.500	0	2	0	0	0	0	2	3
2.000	0	2	0	0	0	0	2	4
<b>Total:</b>	<b>140</b>	<b>18</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>43</b>	<b>205</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	40				40	2
<b>Total Fire Hydrants</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40</b>	
<b>Flushing Hydrants</b>						
	7				7	3
<b>Total Flushing Hydrants</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	47
Number of distribution system valves end of year:	63
Number of distribution valves operated during year:	37

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Salaries and Wages (600) Decrease is due to allocation to administrative and general salaries that was not done in 2004.

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### Meters (Page W-19)

If Tested During Year column total is zero, please explain.

Meters that were not tested in 2005 will be tested in 2006. 18.5% of meters were tested in 2004.

Explain program for replacing or testing meters 1" or smaller.

All meters are tested at every ten years. Meters not tested in 2005 will be tested in 2006.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

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